



सत्यमेव जयते

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

No. 49/2023- State Tax

Sachivalaya, Gandhinagar, 1st October, 2023

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No. (GHN-70)GST-2023/S. 15(5) (1) GST Cell:- In exercise of the powers conferred by sub-section (5) of section 15 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, notifies the following supplies under the said sub-section, namely:-

- (i) supply of online money gaming;
- (ii) supply of online gaming, other than online money gaming; and
- (iii) supply of actionable claims in casinos.

By order and in the name of the Governor of Gujarat,

DILIP THAKER,

Joint Secretary to Government.

